I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with \S 1.6(a)(4).

Dated: August 27, 2009
Electronic Signature for James E. Armstrong, IV: /James E. Armstrong, IV/

Docket No.: 80364(47762) (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Hisakazu Tanaka et al.

Application No.: 10/576,362 Confirmation No.: 9488

Filed: February 12, 2007 Art Unit: 4151

For: METHOD FOR PRODUCING CORE-SHELL Examiner: E. Eng

TYPE HIGHLY LIQUID ABSORBENT RESIN PARTICLES

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir/Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2009, enclosed herewith a three month Extension of Time, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on Page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on Page 3 of this paper.

Remarks begin on Page 5 of this paper.